

# Exhibit B

Dechert  
LLP

1095 Avenue of the Americas  
New York, NY 10036-6797  
+1 212 698 3500 Main  
+1 212 698 3599 Fax  
www.dechert.com

---

JACOB BISHOP

jacob.bishop@dechert.com  
+1 212 698 3653 Direct  
+1 212 314 0056 Fax

March 31, 2016

**VIA EMAIL**

Andy Forman  
New Century Media Corporation  
2727 Pelissier Place, Suite B  
City of Industry, CA 90601

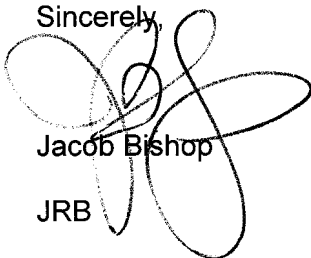
**Re: Blu-ray Disc Association's Termination of Top Media License**

Dear Mr. Forman:

As you may know, Blu-ray Disc Association ("BDA") has now terminated the Blu-ray Disc Read Only Format 2.0 and Logo License Agreement entered between BDA and Top Media, Inc. (the "License Agreement"), **effective as of [DATE]**. As a result of this termination, Top Media is no longer authorized to manufacture, distribute, or sell any products incorporating the Blu-ray Disc format, or to use any trademarks or other intellectual property owned by BDA.

To the extent New Century Media Corporation intends to continue distributing products incorporating the Blu-ray Disc format, it should obtain these products from a licensed manufacturer, not Top Media, Inc.

Sincerely,



Jacob Bishop

JRB